CERTIFICATE.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1901.

No. 249.

THE UNITED STATES, APPELLANT,

vs.

AUSTIN NICHOLLS & COMPANY.

ON A CERTIFICATE FROM THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT.

FILED FEBRUARY 11, 1901.

(19050.)

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23762—01

1 United States circuit court of appeals, second circuit.

Present: The Honorable William J. Wallace, the Honorable E. Henry Lacombe, the Honorable Nathaniel Shipman, circuit judges.

THE UNITED STATES, APPELLANT,
vs.
AUSTIN NICHOLLS & COMPANY, APPELLEES.

Certification of questions to the Supreme Court, under the act of March 3, 1891.

This cause came before this court upon appeal from a decision of the circuit court, southern district of New York, reversing a decision of the Board of General Appraisers which affirmed the action of the collector of the port of New York relating to the assessment of duty on certain imported merchandise.

As to a certain question of law arising therein, this court desires the instruction of the Supreme Court for its proper decision.

2 STATEMENT OF FACTS.

The importation was under the tariff act of 1894, and consisted of glass bottles holding not more than one pint and filled with goods dutiable at ad valorem rates.

QUESTION CERTIFIED.

Upon the facts set forth the question of law concerning which this court desires the instruction of the Supreme Court for its proper decision is:

"Should the value of the bottles filled with ad valorem goods be added to the dutiable value of their contents under section 19 of the customs administrative act of 1890, to make up the dutiable value of the imported merchandise?"

In accordance with the provisions of section 6 of the act of March 31, 1891, establishing courts of appeal, etc., the foregoing question of law is by the circuit court of appeals for the second circuit hereby certified to the Supreme Court.

W. J. WALLACE,
Circuit Judge.

E. HENRY LACOMBE,
Circuit Judge.

N. SHIPMAN,
Circuit Judge.

3 *United States of America, second circuit, ss:*

I, William Parkin, clerk of the United States circuit court of appeals for the second circuit, do hereby certify that the foregoing certificate in the case entitled The United States against Austin Nichols & Company, was duly filed and entered of record in my office by order of said court on the 7th day of February, 1901, and as directed by said court the said certificate is by me forwarded to the Supreme Court of the United States for its action thereon.

In testimony whereof I have hereunto subscribed my name and affixed the seal of the said United States circuit court of appeals for the second circuit, this 7th day of February, 1901.

[SEAL.] WM. PARKIN,
Clerk of the United States Circuit Court of Appeals
for the Second Circuit.

4 (Indorsed:) United States circuit court of appeals, second circuit. The United States vs. Austin Nicholls & Company. Certificate to Supreme Court. United States circuit court of appeals, second circuit, filed Feb. 7, 1901. William Parkin, clerk. Office Supreme Court of U. S., received Feb. 8, 1901.

(Indorsement on cover:) (Certificate.) File No. 18050, U. S. C. C. of appeals, 2nd circuit. Term No. 249. The United States, appellant, vs. Austin Nicholls & Company. Filed February 11, 1901.

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